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15764-2104

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MEMORANDUM FOR: Acting Chief, Fiscal Division

SUBJECT : New General Ledger Accounts

1. Pending issuance of a revision of the Chart and Description of Accounts, Fiscal Division, which is now being prepared, you are authorized, effective 1 December 1963, to establish new general ledger accounts as follows:

151 - Reimbursements Receivable

303.2 - Accounts Payable - Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures

536 - Clearing Account - Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures

661 - Inventory Acquisition Cost Differences (Dr. or Cr.)

2. New account 151 is established in order to make information as to the amount of such receivables by fiscal year available to the Budget Division on the basis of the monthly trial balance rather than by special report from the Fiscal Division.

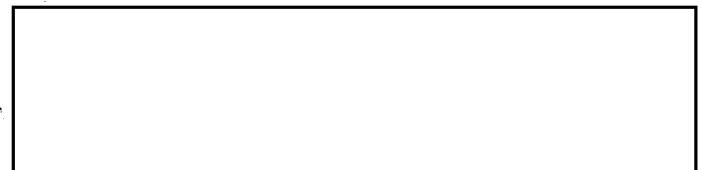
3. New accounts 303.2, 536, and 661 are established in order to provide for the implementation of the revised property accounts payable procedures which were prescribed by Comptroller Instruction No. 102 dated 15 October 1963.

4. Descriptions of the new accounts are attached. Revisions of other accounts required because of the new accounts will be covered by the forthcoming revision of the Chart.

R. H. FUCHS
Director of Finance

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Attachments



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GROUP 1
Excluded from automatic
downgrading and
declassification

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151

151 - Reimbursements Receivable

This debit balance (asset) account represents the total of billed amounts due to the United States which, when collected, will be lawfully available to reimburse active appropriations. A separate decimal account will be maintained for each active appropriation reflecting (1) the last digit of the fiscal year as the suffixed digit, or (2) an "X" or "G" suffix, as appropriate. A subsidiary account will be maintained for each billing in this account.

Debit this account with:

(a) Amounts of such bills rendered (contra to account 650.5 with a concurrent entry to debit account 531 and credit account 505; if previously estimated, reverse original entry with a debit to account 505 and credit to account 153).

Documentation: Voucher for Transfer Between Appropriations and/or Funds (SF 1080-Revised) or copy of letter requesting payment.

Credit this account with:

(a) Amounts of collections of items recorded in this account (contra to account 105 or 106).

Documentation: Memorandum of Collection (Form 1021).

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303.2 - Accounts Payable - Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures

This debit balance account represents liquidations based on payments from vouchered fund allotments for property subject to Headquarters property procedures. All entries to this account representing payments or charges to an advance account will be concurrently recorded as expenditures; entries representing adjustments between the amount of the payment or charges to an advance account and the amount of the related payable will be treated as non-expenditure transactions.

Debit this account with:

(a) Amounts of vouchers and claims scheduled to the Disbursing Officer for payment covering purchases of property subject to Headquarters property procedures (contra to account 106).

Documentation: Voucher and Schedule of Payments (SF 1166).

(b) Amounts of costs incurred by other Government agencies from advances made and recorded in account 146.4 for property subject to Headquarters property procedures (contra to account 146.4).

Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by monthly or other statements submitted by agency to which the advance was made.

Credit this account with:

(a) Amounts of bills rendered for collection of refunds to appropriations applicable to expenditures previously charged to this account (contra to account 152.9).

Documentation: Voucher for Transfers Between Appropriations and/or Funds (SF 1060 - Revised), or copy of letter requesting payment.

(b) Amounts of collections of refunds to appropriations applicable to expenditures previously charged to this account, if not previously billed (contra to account 106).

Documentation: Memorandum of Collection (Form 1021).

(c) Amounts of checks charged to this account which are scheduled to the Disbursing Officer for cancellation (contra to account 106).

Documentation: Schedule of Cancelled Checks (SF 1098 - Revised).

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303.2
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(c) Amount of cash discount or trade-in allowance credits taken on the payment being made to the vendor (contra to account 661).

Documentation: Voucher and Schedule of payments (SF 1166).

(d) Amount of any taxes or transportation charges added to invoices for which payment is being made to the vendor (contra to account 661).

Documentation: Voucher and Schedule of Payments (SF 1166).

(e) Amounts in this account for particular purchases which match the accounts payable recorded by the Finance Division with zero differences (contra to account 536).

Documentation: Vouchered Funds Posting Voucher (Form 2094) supported by monthly listing of matched vouchered fund allotment payments and related payables as prepared by ADPD.

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